FISCAL NOTE

TO: Chief Clerk of the Senate

Chief Clerk of the House

FROM: James A. Davenport, Executive Director

DATE: March 20, 1995

SUBJECT: **SB 163 - HB 335**

This bill, if enacted, will include kindergarten-age children into the public school system for purposes of mandatory attendance.

The fiscal impact from enactment of this bill is estimated to be an increase in state and local government* expenditures of approximately \$604,000, respectively, to include kindergarten-age children into the public school system for purposes of mandatory attendance. This is the original cost estimate which was done as a part of the Education Improvement Act for mandatory kindergarten.

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James A. Davenport, Executive Director

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^{*}Article II, Section 24 of the Tennessee Constitution provides that: *no law of general application shall impose increased expenditure requirements on cities or counties unless the General Assembly shall provide that the state share in the cost.*